



LEGISLATIVE COUNCIL STANDING COMMITTEE ON ESTIMATES AND FINANCIAL OPERATIONS

2018-19 BUDGET ESTIMATES HEARINGS – ADDITIONAL QUESTIONS

ADDITIONAL QUESTIONS

Parliamentary Services Department

The Committee asked:

- 1) I refer to page 46 of Budget Paper No. 2, statement of financial position, and ask what comprises current liabilities – other?

Answer: Current Liabilities – Other consists of the accrued salaries liability that records the value of wages earned by employees, but not paid at 30 June, as the pay date does not generally coincide with the balance date. This liability increases each year until the year in which there are 27 pays (2025-26). This liability also includes on costs associated with employee leave entitlements (superannuation and workers' compensation premiums) and the balance of Time in Lieu accrued by staff at year-end.

*K. D. ...* 5/7/18